REMARKS

By this Amendment, claims 1, 28, 29 and 31 are amended and claims 32-35 are added.

Accordingly, claims 1-13, 24, 26, 28, 29 and 31 are pending in this application.

Reconsideration of the application is respectfully requested.

The Office Action rejects claims 1-13, 24, 26, 28, 29 and 31 under 35 U.S.C. §103(a) over Umeda et al. (U.S. Patent No. 6,645,646). The rejection is respectfully traversed.

In particular, Umeda does not disclose or suggest a magnetic recording medium that includes at least a lattice spacing-adjusting layer between a recording layer and an underlying substrate, as recited in independent claims 1, 28, 29 and 31. Support for this added feature can be found in the specification at, for example, section [0030].

Specifically, Umeda teaches a magnetic recording medium that includes an exchange layer structure and a magnetic layer provided on the exchange layer structure that includes a ferromagnetic layer and a non-magnetic coupling layer provided on the ferromagnetic layer and a magnetic bonding layer between the ferromagnetic layer and the non-magnetic coupling layer (Abstract). However, Umeda does <u>not</u> teach a lattice spacing adjusting layer between the recording layer and an underlying substrate. As such, it would not have been obvious to arrive at the claimed invention based on Umeda.

Thus, independent claims 1, 28, 29 and 31, and their dependent claims, are patentable over Umeda. Accordingly, withdrawal of the rejection of the claims under 35 U.S.C. §103(a) is respectfully requested.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1-13, 24, 26, and 28-35 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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Attachment: Request for Continued Examination

Date: January 14, 2005

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